

House Bill 1121 (AS PASSED HOUSE AND SENATE)

By: Representatives Smith of the 131st, Smith of the 129th, Yates of the 73rd, Warren of the 122nd, Smith of the 168th, and others

A BILL TO BE ENTITLED

AN ACT

To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from sales and use taxes, so as to provide for an exemption for a limited period of time with respect to sales of certain tangible personal property used in direct connection with the construction of a national infantry museum and heritage park facility; to provide for a definition; to provide for procedures, conditions, and limitations; to provide an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from sales and use taxes, is amended by striking "or" at the end of paragraph (81), by striking the period at the end of paragraph (82) and inserting in its place "; or", and by adding a new paragraph immediately following paragraph (82) to be designated paragraph (83) to read as follows:

"(83)(A) Notwithstanding any provision of Code Section 48-8-63 to the contrary, from July 1, 2006, until June 30, 2008, sales of tangible personal property used in direct connection with the construction of a national infantry museum and heritage park facility.

(B) As used in this paragraph, the term 'national infantry museum and heritage park facility' means a museum and park facility which is constructed after the effective date of this paragraph; is dedicated to the history of the American foot soldier; has more than 130,000 square feet of space; and has associated facilities, including, but not limited to, parking, parade grounds, and memorial areas.

(C) Any person making a sale of tangible personal property for the purpose specified in this paragraph shall collect the tax imposed on this sale unless the purchaser

4 SECTION 2.6 SECTION 3.

7 All laws and parts of laws in conflict with this Act are repealed.